EXHIBIT 21

Case:17-03283-LTS Doc#:18173 Filed:09/20/21 Entered:09/21/21 09:52:16 Desc: Main Document Page 1 of 3

Sept 18, 2021

Clerk's Office
United States District Court
150 Avenida Chardón
Federal Building
San Juan, PR 00918

Reply to Omnibus Objection

I. Contact Details

Name: Brenda I. Ortiz Castellano

Address: Parcelas Saint Just

Calle Sector Los Marquez #2

Trujillo Alto, PR 00974

Contact Telephone: 787-292-9747

II. Caption

A. Clerk's OfficeUnited States District Court# 150 Avenida ChardónFederal BuildingSan Juan, PR 00918



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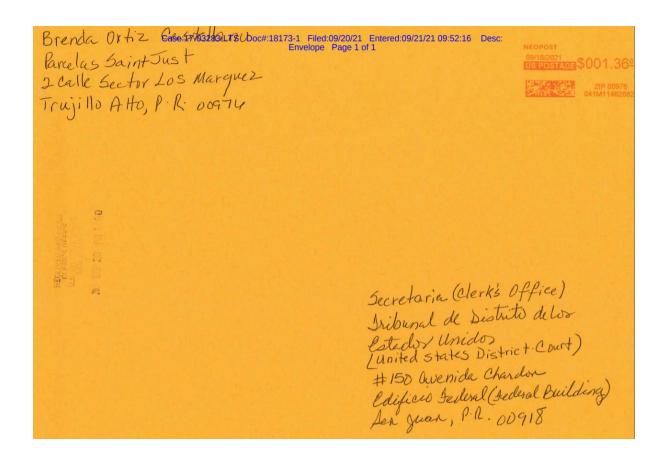
- A. Commonwealth of Puerto Rico, et al. (Debtors)
- B. Docket Number: 17-BK-3283-LTS
- C. Omnibus Objection relating to the request for money not paid by the Commonwealth Proof of claim number: 175075 Act 89-July 1995- El Romerazo.
- III. The Court must not grant the omnibus objection since it is money owed under laws passed by the government of the Commonwealth during the period when the Puerto Rico Telephone Co. belonged to the Puerto Rico Government.
- IV. Supporting Documentation
 Documents are enclosed showing the years of service with the Puerto Rico Telephone
 Co., PR, Commonwealth of Puerto Rico from July 08, 1986 until [...]

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I ended my work as a Secretary in the Dept. of Commercial Operations, PR, Commonwealth. The claim is under the applicable laws that cover these years of service when the P.R.T.C. belonged to the Puerto Rico government until the sale by the Commonwealth was finalized.

Should you need additional information, please contact the undersigned.

[Signature]
Brenda I. Ortiz Castellano





- 718.384.8040
- TargemTranslations.com
- projects@targemtranslations.com
- 185 Clymer St. Brooklyn, NY 11211

TRANSLATOR'S CERTIFICATE OF TRANSLATION

Translation from: Spanish (Puerto Rico) into English (US)

TARGEM Translations Inc.

Verify at www.atanet.org/verify

I, Andreea I. Boscor, ATA-certified Spanish-English #525556, acting as translator at TARGEM Translations Inc., a NEW YORK City corporation, with its principal office at 185 Clymer Street, Brooklyn, NY, 11211, USA, certify that:

the English translated document is a true and accurate translation of the original Spanish and has been translated to the best of my knowledge.

Original Document Name: Claim No. 175075 DN 18173

Signed this 21st day of December 2021

Andreea I. Boscor

